

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**HB 1697 – SB 1881**

March 17, 2014

**SUMMARY OF ORIGINAL BILL:** Requires cursive writing to be taught in all public schools such that students will be able to write in cursive by the end of the third grade.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (013933):** Adds language to the original bill that requires the Department of Education (DOE) to reimburse local education agencies (LEAs) for all expenditures associated with implementing the Common Core state standards and the Partnership of Readiness for College and Career (PARCC) assessments. LEA requests for reimbursements may include, but are not limited to, expenditures for computers; software; textbooks; teacher training; travel; and other ongoing expenditures. Requires LEAs to determine their actual costs and submit an itemized list to DOE for reimbursement.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Increase State Expenditures – Exceeds \$50,000,000**

**Increase Local Revenue – Exceeds \$50,000,000**

Assumptions for the bill as amended:

- No limitation on the number or price of items for which each LEA may request reimbursement.
- Based on information from DOE, the LEAs spent an estimated \$62,000,000 in year one of the most recent math textbook adoption.
- The amount of LEA expenditures that the state will be asked to reimburse is dependent upon multiple unknown factors such as the number of items that each LEA will request reimbursement for, the cost of such items, and the frequency in which reimbursements are requested. Given the extent of unknown factors, and based on the expenditures associated with the adoption of the most recent math textbook adoption and other information provided by DOE, the recurring increase in state expenditures in any given

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fiscal year is reasonably estimated to exceed \$50,000,000; as a result, the recurring increase in local revenue to the LEAs is estimated to exceed \$50,000,000.

- Any increase in state or local expenditures to update curriculum standards to include cursive writing in the third grade is estimated to be not significant.

### **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

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